### **CITY OF ALAMEDA**

Memorandum

To:

Honorable Mayor and

Members of the City Council

From:

Lisa Goldman

Acting City Manager

Date:

May 3, 2011

Re:

Set June 7, 2011, for a Hearing to Consider Collection of Delinquent

Business License Fees and Delinquent Integrated Waste Management

Accounts Via the Property Tax Bills

# BACKGROUND

City of Alameda Ordinance No. 2655 added Municipal Code Section 5-7.2, "License a Debt." Specifically, the ordinance provides for the collection of delinquent business license fees and charges via the property tax bill.

## DISCUSSION

The Finance Department continually pursues collection of business license taxes from owners and managers of commercial and multi-family residential rental properties who have no current business license. Property owners are notified by mail using the last mailing address shown in the County tax records and are given ample time to respond prior to the City sending final collection notices. The notices contain contact information written in the six languages most commonly spoken within the city. Payments are accepted through June 30. Those parcels for which licenses and fees are paid will not be placed on the tax roll. However, all unpaid fees at June 30 will be recorded on the County tax roll on July 1, 2011.

In addition to the delinquent business licenses, this year we are including delinquent Integrated Waste Management bills in the property tax attachment process. These delinquent bills will be processed along with the delinquent businesses licenses in order to improve efficiency in the collection of both types of billings.

### FINANCIAL IMPACT

Delinquent fees will be determined at the close of business on June 30, 2011. This is the final day of acceptance of the late payments.

# **RECOMMENDATION**

Set June 7, 2011 for a public hearing to consider collection of delinquent business license fees and delinquent integrated waste management accounts via the property tax bills.

Respectfully submitted and approved as to funds and account,

Fred Marsh

Controller